



Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

DC-1167 Substitute Forms Guidelines

Revised October 2004

For Forms:

D-20 Corporation Franchise Tax Return
D-20ES Declaration of Estimated Franchise Tax for Corporations
D-30 Unincorporated Business Franchise Tax Return
D-30ES Unincorporated Business Declaration of Estimated Franchise Tax
D-40 Individual Income Tax Return **and** Schedule S Supplemental Information
D-40B Non-Resident Request for Refund
D-40ES Estimated Payment for Individual Income Tax
D-40EZ Income Tax Return for Single and Joint Filers with No Dependents
D-40N Change of Name or Address
D-40P Payment Voucher
D-41 Fiduciary Income Tax Return
D-41ES Estimated Payment for Fiduciary Income Tax*
D-65 Partnership Return of Income
D-2440 Disability Income Exclusion
D-2441 Child and Dependent Care Credit for Part Year Residents
FP-31 Personal Property Tax Return
FP-129A Extension of Time to File DC Personal Property Tax Return or Report
FR-127 Extension of Time to File Income Tax
FR-127F Extension of Time to File Fiduciary Income Tax Return*
FR-128 Extension of Time to File DC Franchise or Partnership Return
FR-329 Consumer Use Tax on Purchases and Rentals
FR-800A Sales and Use Tax—Annual Return
FR-800M Sales and Use Tax—Monthly Return
FR-900A Employer Withholding Tax—Annual Return
FR-900B Employer Withholding Tax—Annual Reconciliation and Report
FR-900M Employer Withholding Tax—Monthly Return
Schedule H Homeowner and Rental Property Tax Credit

Contact Information

Paulette Gooden
Program Analyst
202-442-6262
fax 202-442-6330
e-mail paulette.gooden@dc.gov

John Liberty
Forms Manager
202-442-6208
fax 202-442-6330
e-mail john.liberty@dc.gov

Don Tucker
Chief, Systems and Forms Division
202-442-6239
fax 202-442-6330
e-mail don.tucker@dc.gov

Where to Get Forms

Official forms

- To get forms by mail, call our Office of Tax and Revenue, Customer Service Division @ 202-442-6546.
- PDF's of the Official Forms are available on-line <http://cfo.dc.gov/otr/site/default.asp>

Substitute form grids

- Grids are available in PDF format on-line at <http://cfo.dc.gov/otr/site/default.asp>

Contents

Introduction	3
What's New	3
Obsolete Forms	3
Approval Process <i>for</i> Substitute Forms	4
Physical Aspects <i>and</i> Specifications	
A. Basic Form Requirements	5 - 6
B. Technical Form Requirements	7 - 9
1. Registration Marks (Targets)	7
2. Barcodes	8
3. Secondary Identification (Title fields)	9
C. Summary of the Technical Form Requirements <i>and</i> Their Actual Positions	9
Software Developers Information	10 - 11
Vendor Names <i>and</i> ID Numbers	10
Responsibility	11
Agreement	11
Definition of Terms	12

Introduction

The Office of Tax and Revenue for the District of Columbia (OTR) has transitioned to a scan and image processing system. Accurate substitute forms are essential to our success. A substitute tax form is a computer-generated tax form that is produced by a software company or payroll service to use in place of an official form produced by the OTR. We accept quality substitute tax forms that comply with the requirements outlined in these guidelines.

All developers of computer software, computer tax processors, computer programmers, commercial printers, business forms companies and others who plan to market and or distribute substitute income tax forms in any manner must adhere to the substitute forms guidelines. These guidelines provide the general requirements for developing, printing, and getting approval for substitute tax forms. Our Substitute Tax Forms Program administers the formal acceptance and processing of these forms. Our primary function is to process paper documents, however we also work with other processing and filing media such as Image Character Recognition and Electronic Filing.

What's New

- For all forms of the D-20, D-30, D-40 and FR-900 family of forms, amounts must be rounded to the nearest dollar and appear as whole dollars only. Amounts on all other forms, such as the FP-31, FP-129A Personal Property Tax forms and FR-329, FR-800, Sales and Use family of forms must be printed with decimal points with two digits of precision.

Program decimal points so that they appear lighter or smaller than the numbers in the data fields.

- Place **X** in "Fill in" or "Mark if" ovals for negative amounts. Our system does not recognize brackets and minus signs for negative numbers.

- Data such as social security numbers, telephone numbers, zipcodes and/or dates should be programed without hyphens (dashes).

Example: 999-999-9999 should read 9999999999

- Revised required specifications pertaining to the barcodes, registration marks and title text fields for all DC substitute forms must be met before approvals. Refer to ***Physical Aspects and Specifications of Substitute Forms*** for these required specifications.

Obsolete Forms

D-40X Amended Individual Income Tax Return
(Refer to D-40 or D-40EZ if an amended return need to be filed)

FR-119 Claim for Refund of Income or Franchise Tax

FR-1000 Area Fee Return
(Taxpayers are no longer required to pay the Arena Fee. The Tax Parity Act of 1999 repealed the Arena Fee beginning with tax year 2001. The Arena Fee return for Tax Year 2001 was the last return required to be filed. This return was for calendar year 2000 and fiscal years ending on or before June 15, 2001.)

Approval Process for Substitute Forms

Any company or individual that designs and/or markets substitute forms must get approval from the OTR to create substitute forms. Each year approval must be received before releasing and distributing substitute forms as part of a software product to customers or clients.

Patrons of software companies are not required to get additional approval from the OTR. However, they should verify with the software company that the forms have been approved. Refer to ***Secondary Software Companies under Software Developer Responsibility***.

Getting approval

What to send:

- Two copies of each form with simulated taxpayer information.
Do not send forms with real taxpayer data.
- A cover letter containing the following:
 - The contact person for each substitute tax form and his or her phone number.
 - The address, email address, or fax number where the OTR is to send its official response. (It's quickest to correspond by fax or email.)
 - A list of the items that deviate from the substitute form in position, arrangement, appearance, line numbers, additions, or deletions, etc. and the reason for the change.
 - The approximate number of forms you expect to be filed using your software.

Where to send your forms and letter

Paulette Gooden
Program Analyst
Office of Tax and Revenue
941 North Capitol St. N.E. 6th Floor
Washington, D.C. 20002

No other office is authorized to approve substitute forms

When to send forms

Although we do not have any submission deadlines, please send forms as much in advance of the filing period as possible. The sooner you get the form to us, the sooner we can return it to you.

How we respond

- An approval letter or checksheet will be returned to you, unless you request a formal letter. Notice of approval may contain qualifications for use of the substitutes.
- Notice of non-approval letters may specify the changes required for approval and may also require resubmission of the form in question.

How long the approval lasts

- Most signature tax returns have the tax year printed in the upper portion of the return. Approvals for these forms are usually good for one calendar year (January through December of the year of filing). If the pre-printed year is the only change made to a form, the form for the upcoming year does not need to be reviewed. Otherwise, each new filing season requires a new approval.
- Tax forms for shorter periods of time require approval for any period in which the form has been revised.

When approval isn't required

- If you received written approval for a specific change on a specific form last year, you may again make the same change on the same form this year. However, the new substitute must conform to the official current-year form in other respects: date, attachment sequence number, arrangement, item caption, line number, line reference, data sequence, barcode, etc. Changes must also comply with these guidelines which may change from year to year.

Exceptions

- Approvals stating that the approved change or form would not be allowed in any other tax year require resubmission of form.
- Temporary approvals pending resolution of a failure to meet one or more OTR-prescribed requirements need to be reviewed in subsequent years.
- **PDF's of any DC Official forms or accompanying Schedules that do not require barcodes are acceptable. All Substitute forms with barcodes must be mailed to the OTR.**

Physical Aspects and Specifications of Substitute Forms

A. Basic Form Requirements

The official form is the standard for all substitute forms. Because a substitute form is a variation of the official form, you should know the requirements of the official form for the year of use before you modify it.

Design

Each form must match the grid exactly.

Layout, formatting, and printing

The form must contain the exact number of tax data fields, and keying symbols as the official form. The location of all required fields must appear in the exact location as specified on the form grid.

Paper

- The paper used for printing scannable forms must be 8 1/2" x 11". Paper weight must be 20 to 24 LB bond.
- The color and opacity of the paper should closely match that of the original form (usually white).

Print

- Forms must be printed portrait-style on one side only. No duplexing.
- All printing must be laser, ink-jet, or another comparable method, with original printed output (no corrections).

Ink

Forms must be printed using black ink or toner. Characters must be good contrast and contain no voids in their strokes.

Margins

Forms must have a clear margin of 1/2" at the top, bottom, and sides.

Font

- **ICR-readable fields for all forms must be printed using a 12 point font** and 6 lines per inch. The only exception to this rule pertains to the two (Top and Bottom) Title Text fields on the forms
- Top title text field should be Helvetica 12 pt font e.g., 2003 D-40 SUB
- Bottom title text field should be Helvetica 7 pt font e.g., 2003 D-40 SUB P1
- The recommended printing fonts are Courier or Courier New. Numeric characters must not have ascending or descending characters. Each character in the data field must have the same baseline. Text other than ICR-readable fields may be printed using other fonts.

Do not

- Use commas as separators between digits in ICR-readable fields.
- Underline or enclose fields that are ICR-readable.
- Use dollar signs in ICR-readable fields.
- **Use brackets or hyphens (dashes) in ICR-readable fields.**

Legibility

- All forms must have a high standard of legibility, both for printing and reproduction and for fill-in matter. The ink and printing method used must ensure that no part of a form (including text, graphics, data entries, etc.) be smeared or otherwise blemished. This includes any subsequent copies or reproductions made from an approved master substitute form, either during preparation or during OTR processing. We do not approve or disapprove the specific equipment or process used in reproducing official forms.

Photocopies of forms must be entirely legible and satisfy the conditions stated in these guidelines.

Physical Aspects and Specifications of Substitute Forms (Con't)

A Basic Form Requirements (Con't)

Taxpayer information

Taxpayer name and address must be printed left justified in upper case. The business name, address, city, state, and zip code lines are each separate fields and must be printed in the exact locations specified on the substitute forms grids.

Social Security and Federal ID numbers

- Print social security numbers without hyphens (dashes) in the correct location, e.g., 000000000.
- Print federal employer identification numbers without hyphens (dashes) in the correct location, e.g., 000000000.

Telephone numbers and Zipcodes

- Print telephone numbers without hyphens (dashes) in the correct location, e.g., 0000000000.
- Print zipcodes without hyphens (dashes) in the correct location, e.g., 000000000.

Date fields

Date fields should have a format of MM/DD/YYYY; dates should use leading zeros for months and days less than 10, e.g., August 7, 2005 would be 08/07/2005

Data entry keying symbols

Data entry keying symbols, such as dollar signs, must be reproduced where indicated on official forms.

Optical Mark Fields

A single upper case **X** must be used to indicate a response in an optical mark field. There must be no underlining or enclosing optical mark fields. One blank character space must immediately precede and follow an optical mark field. If a field is not applicable, it must be left blank.

Amounts

- For all forms of the D-20, D-30, D-40 and FR-900 family of forms, amounts must be rounded to the nearest dollar. **Hard code zeros (.00) in all money amount fields for these forms to assure whole dollars only.**

Program decimal points so that they appear lighter or smaller than the numbers in the data fields.

e.g., \$5000.00 (12 pt Courier for \$5000 and 9 pt for the decimal point)

- Amounts on all other forms, such as the FP-31 Personal Property Tax and FR-800, Sales and Use family of forms must be printed with decimal points with two digits of precision.

Program decimal points so that they appear lighter or smaller than the numbers in the data fields.

e.g., \$5000.99 (12 pt Courier for \$5000 and 9 pt for the decimal point)

- Numeric data fields must be right justified.
- Negative amounts or losses must be indicated with an optical mark field (**X**) as shown on the forms grids.
Do not place brackets or minus signs in the amount fields nor the mark if or fill-in ovals.

Signature and paid-preparer area

- The taxpayer signature and paid preparer information area must be formatted in the same manner as the OTR form. You may add three extra lines to the paid preparer's address area without prior approval. Underlining is permitted only in the area allotted for the taxpayer and tax preparer signatures.
- The jurat or perjury statement must be present and worded exactly as on the official form.

Physical Aspects and Specifications of Substitute Forms (con't)

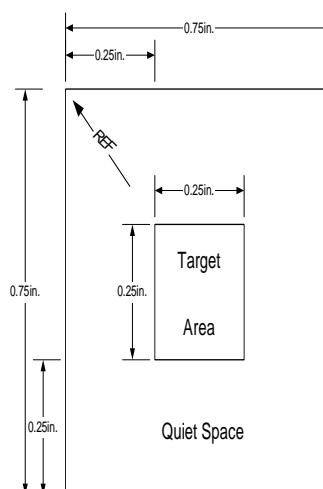
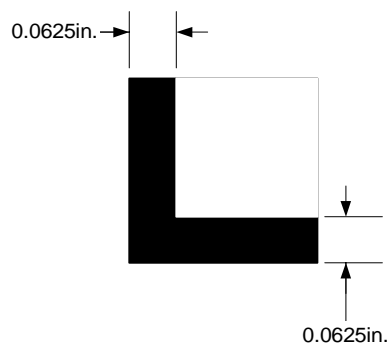
B. Technical Form Requirements

1. Registration marks (Targets)

- Graphic:** (*angle style*)
- Symmetry:** It is important that the graphic present a regular shape with vertical edges being the same length as horizontal edges. Edges should be 1/4 inch long.
- Uniformity:** In order to avoid unnecessary registration failures, it is important that the graphic be formed from only 6 straight edges that intersect at right angles. The enclosed black pixels should form a horizontal bar and a vertical bar each 1/16-inch thick.
- Placement:** Critical to the ability to machine-read a form is the placement of registration marks. Three registration marks are required for best results; two along the form's bottom edge and one in the upper right corner. Their placement should define a perfect rectangle (without any skew). The two marks along the bottom edge should be at the same vertical offset (on same horizontal line), and the two marks along the right edge should be at the same horizontal offset (on the same vertical line)
- Quiet Space:** The interior of the square formed by the edges of the registration mark must only contain ink for the registration mark itself, and outside the square there should be a quiet (i.e., white space *only*—no inks) buffer zone 1/4 inch wide.

2. Target Area Detail

Registration Target REF XY		
Target	X inches	Y inches
Upper Right	7.563	0.188
Lower Right	7.563	10.125
Lower Left	0.188	10.125



B. Technical Form Requirements (con't)

2. Primary Identification (Barcode)

- Graphic:** Barcodes should be 1/2 inch in height (measuring **only** the vertical bar) and measure 2 3/4 inches in length. Barcodes must use code 39 symbol-ogy (Bar Code 39 f HR font). Each bar in the barcode must be solid. Streaks in barcodes are unacceptable. (Refer to page 9 for exact positioning)

- Placement:** For compatibility with OTR scanners, all barcodes should appear in the upper right corner of the form. This will prevent the scanner from incorrectly identifying the form, e.g. identifying the form as a separator sheet. Also, for compatibility with the imaging system, barcodes should lie *entirely* within the rect-angle formed by the registration marks while preserving the quiet buffer zone requirement for registration marks. The numeric representation of the barcode must appear below the barcode. There is no required minimum clearance between the alphanumeric representation of the barcode and taxpayer information and/or form prompt text.

Numeric Codes for Processing Tax-Year 2004 Substitute Forms

The numeric code is 14 characters long, and the digits follow these rules:

Digit position	Asterisk	Tax year		Form category		Form identifier		Page number	Vendor ID (page 6)					Asterisk
	1	2	3	4	5	6	7	8	9	10	11	12	13	14

Example:
D-20 ES Sub,
page 1 from
ADP Tax Services

050200411098

Specific Form Codes for Processing During Calendar Year 2005 (TY 2004)

Form Name	Year	Form Category	Form Identifier	**Vendor ID
D-20	04	020	03	** Refer to the list of Vendor Names and ID Numbers on page 10.
D-20ES	05	020	04	
D-30	04	030	03	
D-30ES	05	030	04	
D-40	04	040	04	
D-40EZ	04	040	05	
D-40B	04	040	13	
D-40P	04	040	12	
D-40ES	05	040	06	
D-41	04	041	02	
D-41ES*	05	041	02	
D-65	04	065	02	
D-2440	04	240	02	
D-2441	04	241	02	
FP-31	05	031	02	
FP-129A	05	129	02	
FR-127	04	127	02	
FR-127F*	04	127	04	
FR-128	04	128	02	
FR-329	04	329	02	
FR-800A	04	800	03	
FR-800M	05	800	04	
FR-900A	04	900	04	
FR-900B	04	900	05	
FR-900M	05	900	06	
Schedule H	04	998	02	

B. Technical Form Requirements (con't)

3. Secondary Identification (Title fields)

◆ **Graphic:** Ordinary form field recognition is used in the event of a failed barcode read or match. In order to encourage a successful read (i.e., exact text match), secondary identification text should be written in the **Helvetica font** using **only** uppercase letters and numbers.

◆ **Placement:** There is a good deal of latitude in the placement of secondary identification fields. Forms are often marked-up with stamps and handwriting useful to tax payers, lockbox vendors, document preparation, etc. For this reason the placement of the secondary identification fields should be located where their impact is minimal.

◆ **First Choice:** The title block text appearing at the top of a form is used as the main backup for identification when a barcode failure occurs. Distinguishing text should be relatively large with good separation from surrounding graphics, and it should serve to uniquely identify the form **and** page in form written in black **12pt Helvetica font**

Ex: 2003 D-20ES SUB P1

◆ **Last Resort:** Centered above the bottom OCR crop line and below form content there should appear a text block suitable for last resort form identification. This text should be similar to that of the first choice field. It should serve to uniquely identify the form and page number of the form written in black **6.5pt – 7pt Helvetica font**.

Ex: 2002 D-40 SUB P1

C. Summary of the Technical Form Requirements and their actual positions

1. Registration marks (Targets)

◆ The vertical and horizontal edges of the registration marks must be the same length of 1/4 inch long, 1/16 inch thick, with a quiet space outside of each mark measuring at 1/4 inch wide.

◆ Top and bottom right registration marks should extend from the middle of column 78 (78.5) over to the end of column 80. The bottom left registration mark should start in column 6 and extend over to the middle of column 8.

◆ The bottom of the horizontal line of the **top registration mark** should rest on line 4 of the grid.

◆ The bottom of the horizontal line of the **bottom registration mark** should rest at the bottom of line 63.

2. Barcode

◆ The barcodes should all have the same height and length. Measuring only the vertical bars, each barcode should be 1/2 inch tall, positioned from the top of line 4 to the bottom of line 6 on the grid and **exactly** 2/34 inches long, starting in the middle of column 48 (48.5) extending over to the end of column 75.

3. Secondary Identification (Title fields)

The secondary identification title fields include both the top Title text field and the bottom Title text field.

◆ The top title text field which includes a **12 pt Helvetica or Courier font** of the form year, form number and the word SUB should be positioned on line 4 of the grid and start in column 19. (The remainder of the form title can be the same font)

◆ The bottom title text field which is **only** the form year, form number, SUB and page number (P1,2,3, etc) should be a **6.5 or 7 pt Helvetica or Courier font**, starting in column 40 (within the perimeters of the two bottom registration marks) and positioned at the top of line 63 on the grid.

To view a substitute form grid with actual positions of the three required technical form specifications, click on the following link

<http://cfo.dc.gov/otr/cwp/view,a,1330,q,594023.asp>

and select DC form 2003 D-2441 SUB (spec example)

Vendor Names and ID Numbers

The following is a list of Software Developer's (Vendor) names and IDs. Include the four-digit number in digits 10–13 of the barcode of each substitute tax form.

- If you have a Vendor's ID and your name does not appear on the following list, call Paulette Gooden of the OTR at 202-442-6262 or email paulette.gooden@dc.gov

- If you **do not have a Vendor's ID**, call Mimi Noland, President of the National Computerized Tax Processors (NACTP) at 816-714-2567 or email president@nactp.org

Vendor	ID
Aatrix Software, Inc	1048
Accountware	1049
ADP, Inc	1050
Advantage Payroll Tax	1084
Alpine Data	1011
Arthur Andersen	1014
ATX Forms	1015
Block Financial	1017
CCH Inc	1019
Creative Solutions	1022
Data Technology Group	1053
Deloitte & Touche Tax Technologies	1023
Drake Enterprises	1024
ExacTax	1026
Federal Liaison Services (FLS)	1027
Federation of Tax Administrators	1028
Flash Tax	1161
Fleet	1078
FreeTaxPrep.com	1081
H & R Block	1029
Independent Systems	1150
Internet Tax Group	1079
Interpay	1070
Intuit	1030

Vendor	ID
Jackson Hewitt Tax Service	1031
Lacerte Software Corp	1032
Master Tax	1122
Microsoft	1033
Micro Vision Software	1057
Nelco	1034
Orrtax	1035
Paychex	1124
Petz Enterprises, Inc.	1037
Price Waterhouse LLC	1059
PRO Business	1060
RCS	1038
RIA Group	1062
Second Story Software	1064
STF Service Corp	1039
Tax & Accounting Software Corp	1040
Taxlink, Inc	1066
Tax Masters/Household Bank, FSB	1042
Tax Simple, Inc.	1067
Taxware Systems	1068
Taxworks by Laser Systems	1043
Tri Tech Software Dev Corp	1069
Universal Software Solutions, Inc	1102
Universal Tax Systems, Inc	1045
Vertex	1120

Software Developer Responsibility

- These guidelines are updated to reflect pertinent tax year form changes and to meet processing and legislative requirements. It is the responsibility of the software developer to submit substitute D.C. tax forms for approval based on the latest edition of the document.
- The OTR primarily approves forms based upon a forms legibility, the accuracy and quality of the barcode and scan line, the precision of line numbers, and required information and margins. We do not review or approve the logic of specific software programs, or confirm the calculations output from these programs.
- It is the responsibility of the software developer to ensure the accuracy of the calculations performed by the software program.
- The software developer must inform its customers of the OTR's requirements as listed in this document. It is the software developer's responsibility to instruct customers to use the correct printer, paper weight, paper size, font, font size, and ink as required by the OTR.

SECONDARY SOFTWARE COMPANIES

Companies that purchase already **APPROVED OTR** forms from another software vendor and add the "logic" to produce their own software package do not need to gain approval of the forms from the OTR.

Agreement

Any person or company who uses substitute forms and makes all or part of the changes specified in these guidelines agrees to the following stipulations:

- The OTR presumes changes are made in accordance with these guidelines and will not interrupt the processing of the tax return. Should any of the changes prove to be not exactly as described, and as a result disrupt the OTR's processing of the tax return, the person or company agrees to accept the OTR's decision of whether or not to continue use of the form during the filing season.

You or your company agree to work with the OTR in correcting noted deficiencies. Notification of deficiencies may be made by any combination of fax, letter, email or telephone.

Definition *of* Terms

Types of forms

Computer-generated substitute tax form

A tax form that is entirely designed and printed by the use of a computer printer, such as a laser printer on plain white paper. This form must conform to the physical layout of the substitute form grid, although the typeface may differ. The text should match the text on the substitute form grid as closely as possible; condensed text and abbreviations will be considered on a case-by-case basis.

Computer-prepared substitute form

A pre-printed form in which the taxpayer's information has been entered by a computer.

Continuous use forms

Forms without pre-printed tax years are called "continuous use" forms. Continuous use forms are revised when a legislative change affects the form or a change is necessary to facilitate processing.

Manually-prepared form

A pre-printed form in which the taxpayer's tax information is entered by a person using a pen or pencil.

Official form

A pre-printed form produced by the OTR. Distinct characteristics is the green drop-out ink that this form was produced with.

Pre-printed pin-fed form

A printed form that has marginal perforations for use with automated and high-speed printing equipment.

Substitute form

A tax return that differs in any way from the official version and is intended to replace the entire form that is printed and distributed by the OTR. This term also covers approved substitute returns.

Supplemental schedule

A document providing detailed information to support an entry for a line(s) on an official or approved substitute form and filed with a tax return. A supplemental schedule is not a tax form and does not take the place of an official form.

Specific form terms

Data entry field

All areas designated on a form for the insertion of data, such as dollar amounts, quantities, responses, check boxes, etc.

Format

The overall physical arrangement and general layout of a substitute form.

Graphics

These are generally line numbers, captions, instructions, special indicators, borders, rules, and strokes.

Item caption

The textual portion of each line on the form identifying the specific data elements required.

Line reference

The line numbers and letters used to identify each captioned line on the official forms and printed to the immediate left of each caption or data entry field.

Sequence

The numeric and logical placement order of data. Sequence is an integral part of the total format requirement.



MAYOR
Anthony A. Williams



Office of Tax and Revenue

CFO HOME

ABOUT OTR

Contact Information
FAQs
FOIA Requests
Helpful Links
News Room

SERVICES

Business Tax Center
Individual Income Tax
Service Center
Real Property Service
Center
Recorder of Deeds
Tax Forms/Publications
Tax Practitioner Service
Center

INFORMATION

Agency Calendar
DC Earned Income
Tax Credit
Delinquent Taxpayers
Refund Status Inquiry
Tax Fraud Hotline
Tax Law and Guidance
Tax Rates and Revenues
Tax Sale

ONLINE SERVICE REQUESTS

Taxpayer Service Center



Services

- [Business Tax Service Center](#)
- [Individual Income Tax Service Center](#)
- [Real Property Service Center](#)
- [Recorder of Deeds](#)
- [Tax Forms/Publications](#)
- [Tax Practitioner Service Center](#)

Information

- [Agency Calendar](#)
- [Earned Income Tax Credit](#)
- [Delinquent Taxpayers](#)
- [Refund Status](#)
- [Tax Law and Guidance](#)
- [Tax Rates and Revenues](#)
- [Tax Fraud](#)
- [Tax Sale](#)

OTR NEWS

New Office of Administrative Hearings to Begin Hearing Tax and Revenue Appeals Cases

On October 1, OAH will acquire jurisdiction of cases previously under the purview of the Office of Tax and Revenue's Office of Tax Appeals. **Full Text**

Recordation and Transfer Tax Rates to be Reduced October 1

District of Columbia real property recordation and transfer tax rates will decrease from 1.5% to 1.1% of the total consideration, and the economic interest tax rate will decrease from 3% to 2.2%. **Full Text**

Office of Tax and Revenue Customer Service Center

941 North Capitol Street, NE, 1st Floor
Washington, DC 20002 (202) 727-4TAX

Government of the District of Columbia
Citywide Call Center : (202) 727-1000
TTY/TDD Directory

Telephone Directory by Topic |
[Agencies](#) | [DC Council](#) |
[Search](#) | [Elected Officials](#)

[Feedback](#) | [Translations](#) |
[Accessibility](#) | [Privacy & Security](#)
| [Terms & Conditions](#)

John A. Wilson Building
1350 Pennsylvania Avenue, NW
Washington, DC 20004